

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Wawasee Community School Corp (4345)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$3,699,790	\$4,311,893	\$4,378,700	18%	2%
	11200 Middle/Junior High	\$2,033,597	\$2,268,021	\$2,280,079	12%	1%
	11300 High School	\$2,009,409	\$2,532,932	\$2,562,384	28%	1%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$75,312	n/a	n/a
	11410 Agriculture A	\$55,278	\$69,031	\$71,881	30%	4%
	11430 Distributive Education	\$560	\$60,611	\$62,603	> 500%	3%
	11460 Occupational Home Economics	\$34,992	\$60,656	\$79,783	128%	32%
	11470 Business Education	\$49,149	\$64,017	\$67,043	36%	5%
	11480 Industrial Education A	\$98,646	\$120,717	\$130,572	32%	8%
	11590 Other Vocational Education Programs	\$36,111	\$97,583	\$100,773	179%	3%
	11920 Project 4R	\$18,202	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$58,010	\$62,384	\$16,714	-71%	-73%
	12210 Mild Mental Handicap	\$347,980	\$779,069	\$763,122	119%	-2%
	12220 Moderate Mental Handicap	\$0	\$32,197	\$32,798	n/a	2%
	12310 Orthopedic Impairment	\$0	\$0	\$158	n/a	n/a
	12330 Visual Impairment	\$0	\$22,085	\$16,801	n/a	-24%
	12340 Hearing Impairment	\$0	\$51,879	\$54,807	n/a	6%
	12350 Homebound	\$10,135	\$24,018	\$20,173	99%	-16%
	12410 Emotional Handicap - Full Time	\$0	\$58,411	\$77,483	n/a	33%
	12420 Emotional Handicap - All Others	\$0	\$13,027	\$0	n/a	-100%
	12510 Communication Disorder	\$45,940	\$54,326	\$73,582	60%	35%
	12520 Compensatory	\$53,434	\$45,789	\$53,863	1%	18%
	12610 Learning Disability - Full Time	\$0	\$37,939	\$53,562	n/a	41%
	12810 Special Education Preschool	\$39,875	\$130,339	\$128,483	222%	-1%
	12900 Other Special Programs	\$8,967	\$52,217	\$62,821	> 500%	20%
	13100 Adult Basic Education	\$9,990	\$10,829	\$10,900	9%	1%
	13600 Special Interest Programs	\$13,771	\$6,110	\$8,900	-35%	46%
	14100 Elementary	\$0	\$0	\$7,032	n/a	n/a
	14300 High School	\$59,979	\$49,582	\$49,071	-18%	-1%
	16100 Remediation Testing	\$109,568	\$45,660	\$45,345	-59%	-1%
	16200 Preventive Remediation	\$0	\$26,482	\$0	n/a	-100%
	22220 School Library	\$199,879	\$266,902	\$266,572	33%	0%
	22230 Audiovisual	\$37,933	\$30,234	\$9,066	-76%	-70%
	22250 Computer Assisted Instruction Services	\$0	\$6,672	\$0	n/a	-100%
	24100 Office of the Principal Services	\$728,624	\$1,030,455	\$1,062,196	46%	3%
	25820 Textbooks and Repairs	\$312,739	\$226,736	\$181,017	-42%	-20%
	26497 Teachers Retirement Fund	\$346,512	\$687,178	\$711,095	105%	3%
	41100 Transfer Tuition	\$11,461	\$31,493	\$25,529	123%	-19%
	41400 Joint Services and Supply	\$0	\$0	\$0	n/a	n/a
<b>Student Academic Achievement Total</b>		<b>\$10,430,529</b>	<b>\$13,367,472</b>	<b>\$13,540,218</b>	<b>30%</b>	<b>1%</b>

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<b>Student Instructional Support</b>						
	21220 Counseling Services	\$269,219	\$345,405	\$392,502	46%	14%
	21320 Medical Services	\$88,352	\$106,052	\$108,676	23%	2%
	21330 Dental Services	\$263	\$0	\$0	-100%	n/a
	21390 Other Health Services	\$0	\$41,043	\$48,603	n/a	18%
	21420 Psychological Testing	\$0	\$104,300	\$77,927	n/a	-25%
	21430 Psychological Counseling	\$0	\$2,900	\$942	n/a	-68%
	21610 Service Area Direction	\$0	\$125,651	\$138,586	n/a	10%
	22110 Service Area Direction	\$11,258	\$86,934	\$91,702	> 500%	5%
	22120 Instruction & Curriculum Development	\$31,867	\$46,506	\$50,836	60%	9%
	22130 Instructional Staff Training Services	\$3,726	\$3,851	\$7,541	102%	96%
	22190 Instructional Staff Training Services - Other	\$18,306	\$145,081	\$141,284	> 500%	-3%
	23110 Service Area Direction	\$28,214	\$23,425	\$25,025	-11%	7%
	23210 Office of the Superintendent	\$102,455	\$134,921	\$144,900	41%	7%
	23220 Community Relations	\$3,757	\$1,257	\$510	-86%	-59%
	23290 Other Executive Administrative Services	\$0	\$0	\$0	n/a	n/a
	24900 Other Support Services - School Admin.	\$147,458	\$260,363	\$247,376	68%	-5%
	26450 Health Services	\$1,828	\$2,560	\$2,220	21%	-13%
	26710 Technology Support and Maintenance	\$0	\$362,414	\$398,831	n/a	10%
<b>Student Instructional Support Total</b>		<b>\$706,703</b>	<b>\$1,792,665</b>	<b>\$1,877,461</b>	<b>166%</b>	<b>5%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$16,683	\$10,269	\$14,506	-13%	41%
	23160 Promotion Expenses	\$0	\$2,969	\$2,964	n/a	0%
	25110 Office of the Business Manager	\$33,152	\$93,917	\$96,292	190%	3%
	25250 Financial Accounting	\$101,844	\$124,282	\$133,446	31%	7%
	25291 Refund of Revenue	\$90	\$128	\$0	-100%	-100%
	25295 Bank Service Charge	\$0	\$0	\$576	n/a	n/a
	25299 Other	\$30,476	\$24,797	\$22,231	-27%	-10%
	25360 Rent of Buildings & Equipment	\$18,512	\$166,912	\$177,077	> 500%	6%
	25420 Maintenance of Buildings	\$1,487,945	\$1,942,665	\$2,067,918	39%	6%
	25430 Maintenance of Grounds	\$40,428	\$51,273	\$53,568	33%	4%
	25440 Maintenance of Equipment	\$296,581	\$215,734	\$199,155	-33%	-8%
	25470 Insurance (other than buses)	\$59,316	\$142,304	\$292,397	393%	105%
	25510 Service Area Direction	\$112,161	\$69,998	\$70,618	-37%	1%
	25520 Vehicle Operation	\$514,306	\$657,639	\$666,619	30%	1%
	25540 Vehicle Servicing and Maintenance	\$301,665	\$514,978	\$568,383	88%	10%
	25550 Purchase of School Buses	\$251,501	\$312,022	\$344,851	37%	11%
	25560 Insurance on Buses	\$22,600	\$74,847	\$92,590	310%	24%
	25590 Other Pupil Transportation Services	\$10,506	\$23,878	\$24,723	135%	4%
	25610 Service Area Direction	\$28,624	\$28,643	\$29,412	3%	3%
	25620 Food Preparation and Dispensing	\$823,478	\$793,743	\$860,797	5%	8%

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	25690 Other Food Services	\$39,736	\$36,589	\$69,242	74%	89%
	26200 Planning, Research, Develop., & Evaluation	\$11,396	\$0	\$0	-100%	n/a
	26300 Information Services	\$8,618	\$3,197	\$3,312	-62%	4%
	26495 Official Bonds	\$919	\$0	\$0	-100%	n/a
	26499 Other	\$0	\$98,420	\$37,160	n/a	-62%
	31000 Direction of Community Services	\$0	\$0	\$481	n/a	n/a
	32000 Community Recreation	\$29,392	\$19,795	\$11,948	-59%	-40%
	34000 Athletic Coaches	\$266,376	\$344,079	\$353,551	33%	3%
	39100 High School Band Uniforms	\$20,821	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$3,639	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$2,000	\$0	\$0	-100%	n/a
	49200 Scholarships	\$1,500	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$90,398	\$85,270	\$112,568	25%	32%
<b>Overhead and Operational Total</b>		<b>\$4,624,662</b>	<b>\$5,838,349</b>	<b>\$6,306,384</b>	<b>36%</b>	<b>8%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$50,285	\$22,550	\$20,981	-58%	-7%
	25330 Professional Services	\$258	\$21,508	\$31,825	> 500%	48%
	25350 Building Acquisition/Construction/Improvement	\$484,077	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$432,421	\$411,023	n/a	-5%
	25380 Purchase of Mobile or Fixed Equipment	\$360,435	\$503,300	\$481,627	34%	-4%
	25390 Other Facilities Acquisition & Construction	\$111,000	\$274,645	\$253,367	128%	-8%
	51100 Bonds, PRINCIPAL OF DEBT	\$120,000	\$1,140,413	\$405,000	238%	-64%
	52100 Bonds, INTEREST ON DEBT	\$35,148	\$111,163	\$199,335	467%	79%
	53100 Buildings, LEASE RENTAL	\$2,993,560	\$2,670,869	\$2,400,000	-20%	-10%
	53150 Buildings - Interest	\$0	\$495,565	\$1,473,382	n/a	197%
	59100 Bond Registrars Fee	\$500	\$0	\$0	-100%	n/a
<b>Nonoperational Total</b>		<b>\$4,155,264</b>	<b>\$5,672,433</b>	<b>\$5,676,539</b>	<b>37%</b>	<b>0%</b>
<b>prorated</b>						
	26491 PERF	\$182,359	\$193,595	\$209,350	15%	8%
	26492 Social Security	\$897,865	\$1,095,605	\$761,186	-15%	-31%
	26493 Workmen's Compensation	\$14,754	\$0	\$11,500	-22%	n/a
	26494 Group Insurance	\$2,300,090	\$6,478,899	\$5,824,312	153%	-10%
	26496 Unemployment Compensation	\$463	\$7,162	\$6,595	> 500%	-8%
	26498 Severance/Early Retirement Pay	\$0	\$0	\$0	n/a	n/a
<b>prorated Total</b>		<b>\$3,395,530</b>	<b>\$7,775,260</b>	<b>\$6,812,942</b>	<b>101%</b>	<b>-12%</b>
<b>Not Categorized</b>						
	41200	\$356,326	\$0	\$0	-100%	n/a
<b>Not Categorized Total</b>		<b>\$356,326</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>

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1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$12,980,192	\$19,231,069	\$18,664,392	44%	-3%	54.8%	55.8%	54.6%
Student Instructional Support	\$880,266	\$2,446,419	\$2,436,943	177%	0%	3.7%	7.1%	7.1%
Overhead and Operational	\$5,296,967	\$7,096,258	\$7,435,671	40%	5%	22.4%	20.6%	21.7%
Nonoperational	\$4,155,264	\$5,672,433	\$5,676,539	37%	0%	17.6%	16.5%	16.6%
Not Categorized	\$356,326	\$0	\$0					
<b>Grand Total</b>	<b>\$23,669,014</b>	<b>\$34,446,179</b>	<b>\$34,213,544</b>	<b>45%</b>	<b>-1%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>58.6%</b>	<b>62.9%</b>	<b>61.7%</b>